

DEPARTMENT OF STATE REVENUE
LETTER OF FINDINGS NUMBER: 02-0323
Sales and Use Tax
For the Years 1999 – July, 2000

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ISSUE

I. Sales and Use Tax- Imposition

Authority: IC 6-8.1-5-1 (b), IC 6-2.5-2-1.

The taxpayer protests the imposition of additional Indiana sales tax.

STATEMENT OF FACTS

After an investigation, the Indiana Department of Revenue hereinafter referred to as the "department," assessed sales tax, interest, and penalty against the taxpayer. The taxpayer protested the assessment and a hearing was held.

I. Sales and Use Tax-

DISCUSSION

All departmental tax assessments are presumed to be accurate. The taxpayer bears the burden of proving that any assessment is incorrect. IC 6-8.1-5-1 (b).

Indiana imposes a sales tax on retail transactions made in Indiana. Purchasers pay the tax and retail merchants remit the collected sales tax to the state. IC 6-2.5-2-1. The taxpayer limited liability corporation owned and operated a car and truck plaza. The department determined that the taxpayer did not remit to the state all the sales taxes which it had collected. The taxpayer protested this assessment on the ground that the taxes had been properly remitted. Although given ample opportunity to do so, the taxpayer did not offer any evidence that it had properly remitted all sales taxes to the state.

The taxpayer alleges that the assessment is against the incorrect limited liability corporation. In support of this contention, the taxpayer submits that the corporation has two Indiana taxpayer identification numbers. The two alleged limited liability corporations have, however, the same federal identification number. A clerical error in assigning two different Indiana numbers to one limited liability corporation does not obviate the taxpayer's duty to collect and remit sales tax to the state.

FINDING

The taxpayer's protest is denied.